

# House File 105

HOUSE FILE \_\_\_\_\_  
BY LUKAN

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act providing an individual income tax credit to volunteer  
2 fire fighters and emergency medical services personnel and  
3 providing effective and retroactive applicability dates.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 1947HH 82  
6 mg/gg/14

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1 1 Section 1. Section 422.12, Code 2007, is amended by adding  
1 2 the following new subsection:  
1 3 NEW SUBSECTION. 2A. a. A volunteer fire fighter and  
1 4 volunteer emergency medical services personnel credit equal to  
1 5 the amount specified in paragraph "b" to compensate the  
1 6 taxpayer for the voluntary services.  
1 7 b. The amount of the credit is equal to two hundred fifty  
1 8 dollars.  
1 9 However, if the taxpayer is not a volunteer fire fighter or  
1 10 volunteer emergency medical services personnel for the entire  
1 11 tax year, the amount of the dollar credit shall be prorated  
1 12 and the amount of credit shall equal the maximum amount of  
1 13 credit for the tax year, divided by twelve, multiplied by the  
1 14 number of months in the tax year the taxpayer was a volunteer.  
1 15 The credit shall be rounded to the nearest five dollars. If  
1 16 the taxpayer is a volunteer during any part of a month, the  
1 17 taxpayer shall be considered a volunteer for the entire month.  
1 18 If the taxpayer is a volunteer fire fighter and a volunteer  
1 19 emergency medical services personnel during the same month, a  
1 20 credit may be claimed for only one volunteer position for that  
1 21 month.  
1 22 c. The taxpayer is required to have a written statement  
1 23 from the fire chief or other appropriate supervisor verifying  
1 24 that the taxpayer was a volunteer fire fighter who has met the  
1 25 minimum training standards or volunteer emergency medical  
1 26 services personnel for the months for which the credit under  
1 27 this subsection is claimed.  
1 28 d. For purposes of this subsection:  
1 29 (1) "Emergency medical services personnel" means an  
1 30 emergency medical care provider, as defined in section 147A.1,  
1 31 who is certified as a first responder pursuant to chapter 147A  
1 32 and who has served for at least one year.  
1 33 (2) "Volunteer fire fighter" means a volunteer fire  
1 34 fighter as defined in section 85.61, who is certified as a  
1 35 first responder pursuant to chapter 147A, who has served for  
2 1 at least one year, and who has met the minimum training  
2 2 standards established by the fire service training bureau  
2 3 pursuant to chapter 100B.  
2 4 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,  
2 5 being deemed of immediate importance, takes effect upon  
2 6 enactment and applies retroactively to January 1, 2007, for  
2 7 tax years beginning on or after that date.  
2 8 EXPLANATION  
2 9 This bill provides an individual income tax credit for an  
2 10 individual who was a volunteer fire fighter who has met the  
2 11 minimum training standards or volunteer emergency services  
2 12 personnel for the entire tax year. The credit is to  
2 13 compensate the individual for the volunteer services. The  
2 14 amount of the credit equals \$250. The individual must have  
2 15 served for at least one year. If the individual was not a  
2 16 volunteer for the entire tax year, the amount of credit is  
2 17 prorated based upon the months of volunteer service. A credit  
2 18 may be claimed for only one volunteer position per month.  
2 19 The bill takes effect upon enactment and applies

2 20 retroactively to January 1, 2007, for tax years beginning on  
2 21 or after that date.  
2 22 LSB 1947HH 82  
2 23 mg:rj/gg/14